

SUBJECTIVE ANALYSIS

	2018/19					
	Budget	Actual	Carry Forward	Provisional	Variance	
	£k	£k	£k	Outturn	£k	%
TOTAL Income						
Fees & Charges	(6,149)	(6,410)	44	(6,366)	(217)	(4%)
Rental Income	(6,804)	(6,627)		(6,627)	178	3%
Car Parking Income	(3,145)	(3,071)		(3,071)	74	2%
Planning Income	(1,321)	(1,273)		(1,273)	48	4%
Government Grants (exc HB)	(2,118)	(2,711)	545	(2,166)	(48)	(2%)
Government Grants (HB)	(42,940)	(42,775)		(42,775)	165	0%
Income Total	(62,477)	(62,866)	589	(62,277)	200	0%
TOTAL Expenditure						
Employee Costs	14,700	14,436		14,436	(264)	(2%)
Premises Related Expenses	4,064	4,142		4,142	78	2%
Supplies and Services	14,952	14,980	11	14,991	40	0%
HB Payments	43,070	42,113		42,113	(957)	(2%)
Capital Financing	3,226	3,226		3,226	(0)	(0%)
Expenditure Total	80,011	78,897	11	78,908	(1,104)	(1%)
TOTAL	17,534	16,030	600	16,630	(904)	(5%)

The main reasons for variances are detailed below:

1.1.1. Fees & Charges

Favourable variance of £217k. In Environment, income over-achievement of £187k from Environmental Health and Hackney Carriage licences, and Joint Waste client income. Net over-achievement in Planning of £65k, from CIL Admin, non-statutory advice service, offset by Building Control pressure. £99k shortfall in Strategy and Communications from reduced legal fees and capital recharges which did not take place.

1.1.2. Rental Income

Adverse variance £178k. In Economic Development & Regeneration, a shortfall in Turnover rentals contributed to a pressure of £183k.

1.1.3. Parking Income

Adverse variance £74k. As projected throughout the year, this service showed a shortfall, primarily from reduced activity in Enforcement and Season tickets.

1.1.4. Planning Income

Planning application fees showed a shortfall of £48k against a background of uncertainty for householders and developers.

1.1.5. Government Grants - excl Housing Benefits

Favourable variance of £48k. Additional receipts of £66k of Homelessness Prevention, and £120k HB Admin grants offset by shortfall of £73k on the Prevent grant in Community.

1.1.6. Housing Benefits Grant Income & HB Payments

The shortfall of £165k on Grant income reflects lower level of Housing Benefit payments, leading to a reduction in Housing Subsidy grant receipts.

Favourable variance on Housing Benefit Payments reflects end of year technical adjustments; less Bad Debt Provision requirement than budgeted for £278k and £510k higher grant eligibility expenditure than budgeted for.

1.1.7. Employees Cost

A favourable variance of £264k. Key underspends were £73k on agency staff in Parking (in Environment) and £74k in Planning. Vacancy savings achieved of £125k in Housing, £94k in Community, and £71k in Strategy & Communications. Offset by overspends of £90k in Economic Development and Regeneration and £127k in Finance due to interim staff.

1.1.8. Premises Cost

Adverse variance of £78k. £153k overspend on Little Marlow Athletics track (in Community) on business rates and non-contract fees. Repairs and maintenance overspends in Housing of £97k. Offset by £254k underspend in Digital Development and Customer Services from the cancelled Council Chamber project Repair and Renewal project, (see Appendix B) and rates reductions.

1.1.9. Supplies & Services

Adverse variance of £40k. Overspends of £53k MLG costs and £58k on software upgrades in Finance. Underspend of £66k on Bed & Breakfast payments in Housing.